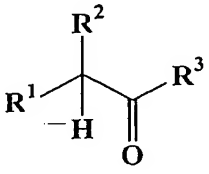
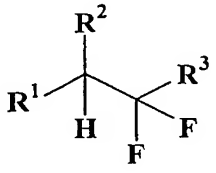
ABSTRACT OF THE DISCLOSURE

It is to provide a process for synthesizing an intended fluorine-containing compound having a geminal difluoro structure with a high yield, by subjecting a carbonyl compound which is readily available to a two-stage reaction.

A compound (1) such as ethyl 4-oxocyclohexanecarboxylate is reacted with a compound of the formula X-Z or a compound of the formula Z_2O (wherein Z is a monovalent group which gives a leaving group of the structure -OZ, and X is a chlorine atom, a bromine atom or an iodine atom) such as phosphorus pentachloride, and then a fluorinating agent which generates fluorine anions such as HF is acted thereon to obtain a fluorine-containing compound (2) such as ethyl 4,4-difluorocyclohexanecarboxylate.



(1)



(2)